

CIGARETTE TAX REVENUE DISTRIBUTION**AMENDMENTS**

2002 FIFTH SPECIAL SESSION

STATE OF UTAH

Sponsor: David H. Steele

This act amends the Revenue and Taxation Code. The act amends the distribution of the cigarette tax revenue deposited into the Cigarette Tax Restricted Account for fiscal year 2002-03 only. The act sunsets on July 1, 2003. The act provides for retrospective operation.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

63-55b-159, as last amended by Chapter 6, Laws of Utah 2001, First Special Session

ENACTS:

59-14-204.5, Utah Code Annotated 1953

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-14-204.5** is enacted to read:

59-14-204.5. Cigarette Tax Restricted Account distribution.

For fiscal year 2002-03 only, \$400,000 of the revenue deposited into the Cigarette Tax Restricted Account and appropriated to the Department of Health under Subsection 59-14-204(5)(d)(i) shall be used by the Department of Health for Community and Family Health Services.

Section 2. Section **63-55b-159** is amended to read:

63-55b-159. Repeal dates -- Title 59.

(1) Section 59-7-604 is repealed January 1, 2002.

(2) Section 59-9-101.3 is repealed January 1, 2005, and the Labor Commission may not impose an assessment under Section 59-9-101.3 after December 31, 2004.

(3) Section 59-14-204.5 is repealed July 1, 2003.

Section 3. **Retrospective operation.**



28 This act has retrospective operation to July 1, 2002.

Legislative Review Note
as of 7-9-02 11:55 AM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel